

IN THE ABSTRACT OF THE DISCLOSURE

Please amend the Abstract of Disclosure as follows:

A data converter for converting a file having layout information to a file which does not depend on the process properties of an information apparatus is provided. The process which is executed by the control part in the data converter includes the step of determining the attributes of the apparatus to which mail is transmitted (~~S1006~~) if a file is attached to received mail (~~YES in S1004~~), the step of executing a conversion process (~~S1100~~) if data conversion is necessary (~~YES in S1008~~), the step of generating a message that mail is incoming which includes information on the location where the file that has been generated through the conversion process is stored (~~S1012~~), the step of transmitting the message that mail is incoming to the recipient's apparatus (~~S1014~~), the step of storing the file without converting data (~~S1020~~) if data conversion is unnecessary (~~NO in S1008~~), and the step of transmitting the received mail to the recipient's apparatus (~~S1022~~).